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**FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD**

Notice of Issuance of Exposure Draft on Implementation Guidance on General Property, Plant, and Equipment Cost Accumulation, Assignment, and Allocation.

**AGENCY: Federal Accounting Standards Advisory Board**

**ACTION: Notice**

Board Action: Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 2010, notice is hereby given that the Accounting and Auditing Policy Committee (AAPC) has issued a Federal Financial Accounting Technical Release Exposure Draft entitled *Implementation Guidance on General Property, Plant, and Equipment Cost Accumulation, Assignment, and Allocation.*

The Exposure Draft is available on the FASAB website:

<http://www.fasab.gov/board-activities/documents-for-comment/exposure-drafts-and-documents-for-comment/>

Copies can be obtained by contacting FASAB at (202) 512-7350.

Respondents are encouraged to comment on any part of the exposure draft. Written comments are requested by May 1, 2013, and should be sent to:

Wendy M. Payne, Executive Director  
Federal Accounting Standards Advisory Board  
441 G Street, NW, Suite 6814  
Mail Stop 6H19  
Washington, DC 20548

FOR FURTHER INFORMATION CONTACT: Wendy Payne, Executive Director, at (202)512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: March 4, 2013.

Charles Jackson,  
Federal Register Liaison Officer.

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